

**Dagangan** : FOOD SUPPLEMENTS  
 Nama Barangan : Ligfil (LIVIPIDS FORTE)

**Kod Tarif (Perintah Duti Kastam 2012)** :  
 2106.90 800  
**Tarikh Kelulusan** : 26 Januari 2015

Barangan adalah cecair berwarna kuning dalam kapsul berukuran 2.0cm dan 0.7cm diameter. Ia diisi dalam botol plastik dan dipek dalam kotak untuk jualan secara runcit.

Keterangan barangan berdasarkan maklumat pada label pembungkusan adalah seperti berikut :-

<b>Product Name</b>	<b>LIVIPIDS – Polyunsaturated Phospholipids with B Vitamins</b>	
<b><u>Each Ligfil Vegetable Capsule contains :</u></b>		
<i>Polyunsaturated Phospholipids (source from Soybean Lecithin)</i>	317 mg	
<i>Vitamin B1</i>	6 mg	
<i>Vitamin B2</i>	6 mg	
<i>Vitamin B6</i>	6 mg	
<i>Vitamin B12</i>	6 mcg	
<i>Niacinamide</i>	30 mg	
<i>Vitamin E</i>	6 mg	
<b><u>Indication</u></b>	<i>As a dietary supplement</i>	
<b><u>Directions</u></b>	<i>Take 1-2 capsules three times daily with meal or as directed by your phisician</i>	
<b>% Daily Value</b>	<i>Vitamin / Mineral</i>	<i>Per Capsule</i>
	<i>Polyunsaturated Phospholipids</i>	<i>Not Establish</i>
	<i>Vitamin B1</i>	400
	<i>Vitamin B2</i>	353
	<i>Vitamin B6</i>	300
	<i>Vitamin B12</i>	100
	<i>Niacinamide</i>	150
	<i>Vitamin E</i>	60

No. Pendaftaran Kem.  
Kesihatan Malaysia

MAL05051092X



Image

Berdasarkan maklumat yang dikemukakan oleh pemohon, fungsi utama LIVIPIDS adalah untuk *management of damaged liver*, seperti *liver cirrhosis* dan *fatty liver intoxication*,

Analisis pakar, mengesahkan barangan mengandungi phospholipid dan campuran asid lemak, terutamanya *linoleic acid*, *oleic acid*, *palmitic acid*, *linolenic acid* dan *stearic acid* iaitu sesuai dengan komposisi minyak soyabean. Barangan juga mengandungi Vitamin B.

Berdasarkan label pembungkusan, setiap kapsul barangan mengandungi *polyunsaturated phospholipids (source soybean lecithin)*(317mg), Vitamin B1 (6mg), B2 (6mg), B6 (6mg) dan B12 (6mcg), *Niacinamide* (30mg) and Vitamin E (6mg).

Label pembungkusan (kotak dan botol) menyatakan barangan *adalah dietary supplement*.

Mengikut maklumat yang dikemukakan oleh pemohon, fungsi utama barangan adalah untuk *management of damaged liver* seperti *liver cirrhosis* dan *fatty liver intoxication*.

Barangan dipek dalam kotak pembungkusan untuk jualan secara runcit.

Barangan sesuai diperjeniskan di bawah kod tariff **2106.90 800** sebagai **food supplements** berdasarkan alasan-alasan berikut:

- Barangan adalah makanan tambahan untuk kesihatan yang bertujuan untuk melindungi hati ( *management of damaged liver* seperti *liver cirrhosis* dan *fatty liver intoxication*).
- Analisis pakar mengesahkan bahawa barangan mengandungi *phospholipid* dan campuran asid lemak, terutamanya *linoleic acid*, *oleic acid*, *palmitic acid*, *linolenic acid* dan *stearic acid* iaitu sesuai dengan komposisi minyak soyabean serta Vitamin B.
- Berdasarkan label pembungkusan dan analisis pakar, barangan terdiri daripada *phospholipid* dan campuran asid lemak, (*linoleic acid*, *oleic acid*, *palmitic acid*, *linolenic acid* dan *stearic acid*), serta Vitamin B, maka ia adalah sejenis *preparation*

Phospholipid, Asid Lemak (Fatty Acid) dan Vitamin B dijelaskan seperti berikut :

i. [en.wikipedia.org/wiki/Phospholipid](http://en.wikipedia.org/wiki/Phospholipid)

**Phospholipids** are a class of [lipids](#) that are a major component of all [cell membranes](#) as they can form [lipid bilayers](#). Most phospholipids contain a [diglyceride](#), a [phosphate group](#), and a simple organic molecule such as [choline](#); one exception to this rule is [sphingomyelin](#), which is derived from [sphingosine](#) instead of [glycerol](#)..... The structure of the phospholipid molecule generally consists of hydrophobic tails and a hydrophilic head. Biological membranes in eukaryotes also contain another class of lipid, [sterol](#), interspersed among the phospholipids and together they provide membrane fluidity and mechanical strength. Purified phospholipids are produced commercially and have found applications in nanotechnology and materials science.

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Phospholipids can act as an [emulsifier](#), enabling oils to form a [colloid](#) with water. **Phospholipids are one of the components of [lecithin](#)** which is found in egg-yolks, as well as being extracted from [soy beans](#), and is used as a [food additive](#) in many products, and can be purchased as a [dietary supplement](#).

ii. <http://www.answers.com/topic/fatty-acid>

Organic compound that is an important component of [lipids](#) in plants, animals, and microorganisms. Fatty acids are [carboxylic acids](#) with a long [hydrocarbon](#) chain, usually straight, as the fourth substituent group on the carboxyl (COOH) group ( [functional group](#)) that makes the molecule an acid. If the carbon-to-carbon bonds ( [bonding](#)) in that chain are all single, the fatty acid is saturated; artificial [saturation](#) is called [hydrogenation](#). A fatty acid with one double bond is monounsaturated; one with more is polyunsaturated. .... Oleic acid (unsaturated, with 18 carbon atoms) is almost half of human fat and is abundant in such oils as olive, palm, and peanut. Most animals, including mammals, cannot synthesize some unsaturated essential fatty acids; **humans need linoleic, linolenic, and arachidonic acids in their diet.**

iii. [http://en.wikipedia.org/wiki/B\\_vitamins](http://en.wikipedia.org/wiki/B_vitamins)

**B vitamins** are a class of water-soluble [vitamins](#) that play important roles in [cell metabolism](#). Though these vitamins share similar names, research shows that they are [chemically](#) distinct vitamins that often coexist in the same foods. In general, supplements containing all eight are referred to as a **vitamin B complex**. Individual B vitamin supplements are referred to by the specific name of each vitamin (e.g., B<sub>1</sub>, B<sub>2</sub>, B<sub>3</sub> etc.).

Dietary supplement adalah sejenis food supplement atau nutritional supplement selaras dengan penjelasan seperti berikut :

[http://en.wikipedia.org/wiki/Dietary\\_supplement](http://en.wikipedia.org/wiki/Dietary_supplement)

### **Dietary Supplement**

A **dietary supplement** is intended to provide [nutrients](#) that may otherwise not be consumed in sufficient quantities. Supplements as generally understood include [vitamins](#), [minerals](#), [fiber](#), [fatty acids](#), or [amino acids](#), among other substances.....

Tidak terdapat sebarang indikasi kegunaan barangan untuk mendianogsis, mencegah, merawat atau mengubati apa-apa penyakit. Oleh itu, ia tidak sesuai untuk diperjeniskan di bawah heading 30.03 atau 30.04 kerana **tiada sebarang dakwaan (claim) bahawa barangan adalah intended to treat any certain disease or condition** sebagaimana yang dijelaskan dalam EN seperti berikut :

i. EN mukasurat VI-3003-1

*This heading covers medicinal preparations for use in the internal or external **treatment or prevention of human or animal ailments.***

.....

ii. EN mukasurat VI-3004-1

*This heading covers medicaments consisting of mixed or unmixed products, provided they are :*

- (a) *Put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, **for use either for the direct treatment of certain diseases**, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectable medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.*
- .....

- (b) ***In packing for retail sale for therapeutic or prophylactic use. These refer to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals etc.) without repacking, for the above purposes.***

*These indications (in any language) may be given by label, literature or otherwise. However, the mere indication of pharmaceutical or other degree of purity is not alone sufficient to justify classification in this heading.*

Barangan terkeluar daripada liputan heading 30.03 atau 30.04 dan sesuai di bawah heading 21.06 berdasarkan keterangan EN HS 2012 seperti berikut :

(a) Chapter Note 1(a) mukasurat VI-30-1

1.- This Chapter **does not cover** :

- (a) *Foods or beverages (such as dietetic, diabetic or fortified foods, **food supplements**, tonic beverages and mineral water), other than nutritional preparations for intravenous administration (Section IV);*

(b) mukasurat VI-3003-3 dan VI-3004-1 seperti berikut:

*Further this heading excludes food supplements containing vitamins or mineral salts which are put up for the purpose of maintaining health or well-being but have no indication as to use for the prevention or treatment of any disease or ailment. These products which are usually in liquid form but may also be put up in powder or tablet form, are generally classified in heading 21.06 or Chapter 22.*

Berdasarkan fakta-fakta di atas dan selaras dengan pandangan pakar, barangan ini adalah lebih sesuai diperjeniskan di bawah heading 21.06 sebagai *food preparation* seperti mana liputan di dalam EN HS 2012 muka surat IV-2106-1 dan IV-2106-3 seperti berikut :

**21.06 - Food preparations not elsewhere specified or included.**

2106.10 - Protein concentrates and textured protein substances

**2106.90 - Other**

Provided that they are not covered by any other heading of the Nomenclature, this heading covers :

(A) **Preparations for use, either directly** or after processing (such as cooking, dissolving or boiling in water, milk, etc.), **for human consumption.**

(B) Preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.) (see the General Explanatory Note to Chapter 38).

.....

The heading includes, inter alia :

(1) – (15) .....

(16) Preparations, often referred to as **food supplements**, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packaging with indications that they **maintain general health or well-being**. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).